

THE ACCOUNTING REVIEW

Index to
Volume LX
1985

Published Quarterly by the
AMERICAN ACCOUNTING ASSOCIATION

AUTHOR INDEX TO VOLUME LX

<i>Author</i>	<i>Title</i>	<i>Page</i>
ANDERSON, KENNETH E., JR.	A Horizontal Equity Analysis of the Minimum Tax Provisions: An Empirical Study	357
ARTMAN, JAMES T. (AND LIBBY AND WILLINGHAM)	Process Susceptibility, Control Risk, and Audit Planning	212
ASHTON, ALISON HUBBARD	Does Consensus Imply Accuracy in Accounting Studies of Decision Making?	173
BABER, WILLIAM R.	Budget-Based Compensation and Discretionary Spending	1
BAILEY, ANDREW D., JR. (AND DUKE AND GERLACH AND KO AND MESERVY AND WHINSTON)	TICOM and the Analysis of Internal Controls	186
BECK, PAUL J. (AND SOLOMON)	Sampling Risks and Audit Consequences Under Alternative Testing Approaches	714
BIGGS, STANLEY F. (AND WILD)	An Investigation of Auditor Judgment in Analytical Review	607
BROWN, LAWRENCE D. (AND GARDNER)	Applying Citation Analysis to Evaluate the Research Contributions of Accounting Faculty and Doctoral Programs	262
CALDWELL, CHARLES (AND HARRELL AND DOTY)	Within-Person Expectancy Theory Predictions of Accounting Students' Motivation to Achieve Academic Success	724
CHOW, CHEE W. (AND WALLER)	The Self-Selection and Effort Effects of Standard-Based Employee Contracts: A Framework and Some Empirical Evidence	458
CLARK, RONALD L. (AND SWEENEY)	Admission to Accounting Programs: Using a Discriminant Model as a Classification Procedure	508
COX, CLIFFORD T.	Further Evidence on the Representativeness of Management Earnings Forecasts	692
CRUM, WILLIAM F. (AND GARNER)	1983 Survey of Doctoral Programs in Accounting in the United States and Canada	519
DEITRICK, JAMES W. (AND DIETRICH)	Bond Exchanges in the Airline Industry: Analyzing Public Disclosures	109
DIETRICH, J. RICHARD (AND DEITRICK)	Bond Exchanges in the Airline Industry: Analyzing Public Disclosures	109
DOTY, EDWIN (AND HARRELL AND CALDWELL)	Within-Person Expectancy Theory Predictions of Accounting Students' Motivation to Achieve Academic Success	724
DRITNA, RALPH E. (AND LARGAY)	Pitfalls in Calculating Cash Flow from Operations	314
DUKE, GORDON LEON (AND BAILEY AND GERLACH AND KO AND MESERVY AND WHINSTON)	TICOM and the Analysis of Internal Controls	186
ELLIOTT, JOHN A. (AND SWIERINGA)	Aetna, the SEC, and Tax Benefits of Loss Carryforwards	531
FARRELLY, GAIL E. (AND FERRIS AND REICHENSTEIN)	Perceived Risk, Market Risk, and Accounting-Determined Risk Measures	278
FELLINGHAM, JOHN C. (AND NEWMAN)	Strategic Considerations in Auditing	634
FELLINGHAM, JOHN C. (AND WOLFSON)	Taxes and Risk Sharing	10

<i>Author</i>	<i>Title</i>	<i>Page</i>
FERRIS, KENNETH R. (AND FARRELLY AND REICHENSTEIN)	Perceived Risk, Market Risk, and Accounting-Determined Risk Measures	278
FRIED, DOV (AND LIVNAT)	Alternative Interim Reporting Techniques Within a Dynamic Framework: A Reply	295
GARDNER, JOHN C. (AND BROWN)	Applying Citation Analysis to Evaluate the Research Contributions of Accounting Faculty and Doctoral Programs	262
GARNER, DON E. (AND CRUM)	1983 Survey of Doctoral Programs in Accounting in the United States and Canada	519
GERLACH, JAMES (AND BAILEY AND DUKE AND KO AND MESERVY AND WHINSTON)	TICOM and the Analysis of Internal Controls	186
GIVOLY, DAN	The Formation of Earnings Expectations	372
GORDON, LAWRENCE A. (AND HAKA AND PINCHES)	Sophisticated Capital Budgeting Selection Techniques and Firm Performance	651
HAKA, SUSAN F. (AND GORDON AND PINCHES)	Sophisticated Capital Budgeting Selection Techniques and Firm Performance	651
HALPERIN, ROBERT (AND TZUR)	Monetary Compensation and Nontaxable Employee Benefits: An Analytical Perspective	670
HAM, JANE (AND LOSELL AND SMIELIAUSKAS)	An Empirical Study of Error Characteristics in Accounting Popu- lations	387
HARRELL, ADRIAN (AND CALDWELL AND DOTY)	Within-Person Expectancy Theory Predictions of Accounting Stu- dents' Motivation to Achieve Academic Success	724
HOPWOOD, WILLIAM S. (AND NEWBOLD)	Alternative Interim Reporting Techniques Within a Dynamic Framework: Comments and Extensions	289
HUGHES, JOHN S. (AND RICKS)	Market Reactions to a Non-Discretionary Accounting Change: The Case of Long-Term Investments	33
JOHNSON, JOHNNY R. (AND NETER AND LEITCH)	Characteristics of Dollar-Unit Taints and Error Rates in Accounts Receivable and Inventory	488
JOHNSON, STEVEN B.	The Economic Function of Doctoral Programs in Accounting: Alternative Theories of Educational Implications	736
KAPLAN, STEVEN E. (AND RECKERS)	An Examination of Auditor Performance Evaluation	477
KILPATRICK, BOB (AND PUTNAM AND SCHNEIDER)	Convertible Securities and Earnings Per Share: A Competitive Ranking Algorithm	526
KNAPP, MICHAEL C.	Audit Conflict: An Empirical Study of the Perceived Ability of Auditors to Resist Management Pressure	202
KO, CHEN-EN (AND BAILEY AND DUKE AND GERLACH AND MESERVY AND WHINSTON)	TICOM and the Analysis of Internal Controls	186
LAKONISHOK, JOSEF (AND OFER)	The Information Content of General Price Level Adjusted Earnings: A Reply	711
LARGAY, JAMES A., III (AND DRITINA)	Pitfalls in Calculating Cash Flow from Operations	314
LEITCH, ROBERT A. (AND NETER AND JOHNSON)	Characteristics of Dollar-Unit Taints and Error Rates in Accounts Receivable and Inventory	488
LIBBY, ROBERT (AND ARTMAN AND WILLINGHAM)	Process Susceptibility, Control Risk, and Audit Planning	212
LIVNAT, JOSHUA (AND FRIED)	Alternative Interim Reporting Techniques Within a Dynamic Framework: A Reply	295

<i>Author</i>	<i>Title</i>	<i>Page</i>
LOSELL, DONNA (AND HAM AND SMIELIAUSKAS)	An Empirical Study of Error Characteristics in Accounting Populations	387
MADEO, SILVIA A. (AND PINCUS)	Stock Market Behavior and Tax Rule Changes: The Case of the Disallowance of Certain Interest Deductions Claimed by Banks	407
MATSUMURA, ELLA MAE (AND TSUI AND TSUI)	Multinomial-Dirichlet Bounds for Dollar-Unit Sampling in Auditing	76
MENON, KRISHNAGOPAL (AND ROGERS)	Accounting for Deferred-Payment Notes	547
MENON, KRISHNAGOPAL (AND SCHWARTZ)	Auditor Switches by Failing Firms	248
MESERVY, RAYMAN D. (AND BAILEY AND DUKE AND GERLACH AND KO AND WEINSTON)	TICOM and the Analysis of Internal Controls	186
MOORE, MICHAEL L. (AND STEECE AND SWENSON)	Some Empirical Evidence on Taxpayer Rationality	18
MORSE, DALE (AND SWIERINGA)	Accounting for Hybrid Convertible Debentures	127
MURDOCH, BROCK (AND SAMUELSON)	The Information Content of General Price Level Adjusted Earnings: A Comment	706
NETER, JOHN (AND JOHNSON AND LEITCH)	Characteristics of Dollar-Unit Taints and Error Rates in Accounts Receivable and Inventory	488
NEWBOLD, PAUL (AND HOPWOOD)	Alternative Interim Reporting Techniques Within a Dynamic Framework: Comments and Extensions	289
NEWMAN, D. PAUL (AND FELLINGHAM)	Strategic Considerations in Auditing	634
NOBES, CHRISTOPHER W.	International Variations in Perceptions of Accounting Journals ...	702
OFER, AHARON R. (AND LAXONISHOK)	The Information Content of General Price-Level Adjusted Earnings: A Reply	711
PINCHES, GEORGE E. (AND HAKA AND GORDON)	Sophisticated Capital Budgeting Selection Techniques and Firm Performance	651
PINCUS, MORTON (AND MADEO)	Stock Market Behavior and Tax Rule Changes: The Case of the Disallowance of Certain Interest Deductions Claimed by Banks	407
PUTNAM, KARL (AND KILPATRICK AND SCHNEIDER)	Convertible Securities and Earnings Per Share: A Competitive Ranking Algorithm	526
RECKERS, PHILIP M. J. (AND KAPLAN)	An Examination of Auditor Performance Evaluation	477
REICHENSTEIN, WILLIAM R. (AND FARRELLY AND FERRIS)	Perceived Risk, Market Risk, and Accounting-Determined Risk Measures	278
RICHARDSON, A. W.	The Measurement of the Current Portion of Long-Term Lease Obligations—Some Evidence from Practice	744
RICKS, WILLIAM E. (AND HUGHES)	Market Reactions to a Non-Discretionary Accounting Change: The Case of Long-Term Investments	33
ROGERS, RICHARD L. (AND MENON)	Accounting for Deferred-Payment Notes	547
SALE, J. TIMOTHY (AND SCAPENS)	An International Study of Accounting Practices in Divisionalized Companies and Their Associations with Organizational Variables	231
SAMUELSON, BRUCE A. (AND MURDOCH)	The Information Content of General Price Level Adjusted Earnings: A Comment	706
SCAPENS, ROBERT W. (AND SALE)	An International Study of Accounting Practices in Divisionalized Companies and Their Associations with Organizational Variables	231

<i>Author</i>	<i>Title</i>	<i>Page</i>
SCHEPANSKI, ALBERT (AND UECKER AND SHIN)	Toward a Positive Theory of Information Evaluation: Relevant Tests of Competing Models in a Principal-Agency Setting	430
SCHNEIDER, HAROLD (AND PUTNAM AND KILPATRICK)	Convertible Securities and Earnings Per Share: A Competitive Ranking Algorithm	526
SCHWARTZ, KENNETH B. (AND MENON)	Auditor Switches by Failing Firms	248
SHEARON, WINSTON T. (AND SWANSON AND THOMAS)	Predicting Current Cost Operating Profit Using Component Models Incorporating Analysts' Forecasts	681
SHIN, JOON (AND UECKER AND SCHEPANSKI)	Toward a Positive Theory of Information Evaluation: Relevant Tests of Competing Models in a Principal-Agency Setting	430
SHORT, DANIEL G.	A Comparison of Alternative Methods of Estimating Constant Dollar Depreciation	500
SMIELIAUSKAS, WALLY (AND HAM AND LOSELL)	An Empirical Study of Error Characteristics in Accounting Populations	387
SOLOMON, IRA (AND BECK)	Sampling Risks and Audit Consequences Under Alternative Testing Approaches	714
SRIVASTAVA, RAJENDRA P.	A Note on Internal Control Systems with Control Components in Series	504
STAUBUS, GEORGE J.	An Induced Theory of Accounting Measurement	53
STEECE, BERT M. (AND MOORE AND SWENSON)	Some Empirical Evidence on Taxpayer Rationality	18
SWANSON, EDWARD P. (AND SHEARON AND THOMAS)	Predicting Current Cost Operating Profit Using Component Models Incorporating Analysts' Forecasts	681
SWEENEY, ROBERT B. (AND CLARK)	Admission to Accounting Programs: Using a Discriminant Model as a Classification Procedure	508
SWENSON, CHARLES W. (AND MOORE AND STEECE)	Some Empirical Evidence on Taxpayer Rationality	18
SWIERINGA, ROBERT J. (AND ELLIOTT)	Aetna, the SEC, and Tax Benefits of Loss Carryforwards	531
SWIERINGA, ROBERT J. (AND MORSE)	Accounting for Hybrid Convertible Debentures	127
THOMAS, LYNN R. (AND SWANSON AND SHEARON)	Predicting Current Cost Operating Profit Using Component Models Incorporating Analysts' Forecasts	681
TSUI, KAM-WAH (AND MATSUMURA AND TSUI)	Multinomial-Dirichlet Bounds for Dollar-Unit Sampling in Auditing	76
TSUI, KWOK-LEUNG (AND TSUI AND MATSUMURA)	Multinomial-Dirichlet Bounds for Dollar-Unit Sampling in Auditing	76
TZUR, JOSEPH (AND HALPERIN)	Monetary Compensation and Nontaxable Employee Benefits: An Analytical Perspective	670
UECKER, WILFRED C. (AND SCHEPANSKI AND SHIN)	Toward a Positive Theory of Information Evaluation: Relevant Tests of Competing Models in a Principal-Agency Setting	430
UMAPATHY, SRINIVASAN	Teaching Behavioral Aspects of Performance Evaluation: An Experiential Approach	97
WALLER, WILLIAM S. (AND CHOW)	The Self-Selection and Effort Effects of Standard-Based Employee Contracts: A Framework and Some Empirical Evidence	458
WHINSTON, ANDREW B. (AND BAILEY AND DUKE AND GERLACH AND KO AND MESERVY)	TICOM and the Analysis of Internal Controls	186
WILD, JOHN J. (AND BIGGS)	An Investigation of Auditor Judgment in Analytical Review	607

<i>Author</i>	<i>Title</i>	<i>Page</i>
WILLIAMS, PAUL F.	A Descriptive Analysis of Authorship in THE ACCOUNTING REVIEW	300
WILLINGHAM, JOHN J. (AND LIBBY AND ARTMAN)	Process Susceptibility, Control Risk, and Audit Planning	212
WOLFSON, MARK A. (AND FELLINGHAM)	Taxes and Risk Sharing	10

DEPARTMENTS AND ASSOCIATION ITEMS

Education Research	JACK E. KIGER	97, 300, 508, 714
Financial Reporting	CLYDE P. STICKNEY	109, 314, 531, 744
Book Reviews	HARVEY S. HENDRICKSON	144, 327, 558, 753
AAA Committees 1983-84		134

BOOK REVIEWS

<i>Author</i>	<i>Title</i>	<i>Reviewer</i>	<i>Page</i>
Abdek-khalik, Principal Researcher	Financial Reporting by Private Companies: Analysis and Diagnosis	MARY S. STONE	558
Anderson	Quality Assurance for Internal Auditing	FRED J. MUELLER	144
Anthony, Dearden, and Bedford	Management Control Systems, Fifth Edition	MARVIN W. TUCKER	559
Anthony and Reece	Accounting: Text and Cases, Seventh Edition	JOE F. GOETZ, JR.	327
Anthony and Reece	Accounting Principles, Fifth Edition	JOE F. GOETZ, JR.	327
Aoki, Editor	Research in Cost Accounting	TOSHIRO HIROMOTO	328
Banerjee	Financial Policy and Management Accounting	Y. DATTA	559
Bavishi and Wyman	Who Audits the World: Trends in the Worldwide Accounting Profession	DONALD K. MCCONNEL, JR.	144
Beaver and Landsman	Incremental Information Content of Statement 33 Disclosures	LANNY G. CHASTEEN	753
Belkaoui	Socio-Economic Accounting	ROBERT BLOOM	560
Bell, Editor	Accounting Control Systems: A Behavioral and Technical Integration	FRED A. THORNTON	145
Beresford, Best, Craig, and Weber	Accounting for Income Taxes: A Review of Alternatives	JOHN R. ROBINSON	329
Berney and Garstka	Accounting: Concepts and Applications	DAVID B. SMITH	754
Berry	Coordinating Total Audit Coverage: Trends and Practices	D. DEWEY WARD	146
Berry and Harwood	Governmental and Nonprofit Accounting: A Book of Readings	W. ROBERT KNECHEL	755
Blocher and Willingham	Analytical Review: A Guide to Evaluating Financial Statements	JAMES A. HEINTZ	755
Boritz	Planning for the Internal Audit Function	IRA SOLOMON	756
Burns, Editor	Doctoral Programs in Accounting	EDWARD V. MCINTYRE	330
Butler	An Income Tax Planning Model for Small Businesses	DAVID M. MALONEY	757
Carsberg and Page, Editors	Current Cost Accounting: The Benefits and the Costs	SIDNEY J. GRAY	561
Charnes and Cooper, Editors	Creative and Innovative Management	NORTON M. BEDFORD	562

<i>Author</i>	<i>Title</i>	<i>Reviewer</i>	<i>Page</i>
Chasteen, Flaherty and O'Connor Choi and Mueller Creighton	Intermediate Accounting International Accounting A Sum of Yesterdays: Being a History of the First One Hundred Years of the Institute of Chartered Accountants of Ontario Auditing and EDP, Second Edition	DENNIS MURRAY IRVING L. FANTL HARVEY MANN	563 331 564
Davis, Adams, and Schaller	Cost Accounting	JAMES C. LAMPE	147
Deakin and Maher	Audit and Control of Distributed Data Processing Systems	LIN S. CHIAO	564
Duff	Current Cost Accounting: Its Aspects and Impacts	KAREN L. HOOKS	148
Enthoven, Editor	Management Control: Planning, Control, Mea- surement, and Evaluation	MELVIN C. O'CONNOR	148
Euske	Accounting: How to Meet the Challenges of Rele- vance and Regulation	JAMES H. BULLOCK	758
Flegm	Symposium on Auditing Research	JAMES O. HERRIGAN	331
Flint, Editor	Frank Sewell Bray—Master Accountant 1906- 1979: A Selection and Assessments of His Work Selected Papers from the Charles Waldo Haskins Accounting History Seminars, Monograph No. 4	WILLIAM L. FELIX, JR. GEOFFREY A. LEE	566 567
Forrester, Editor	Accounting Concepts of Profit	WESLEY T. ANDREWS, JR.	149
Gaertner, Editor	Illustrations of Accounting for Enterprises in Un- usual Circumstances and Reporting on Them by Independent Accountants	CARL THOMAS DEVINE	758
Gilman	Improving Capital Budgeting: A Decision Ap- proach	TED D. SKEKEL	567
Goodman and Lorensen	International Accounting and Transnational De- cisions	BARRY H. SPICER	568
Gordon and Pinches	EEC Accounting Harmonisation: Implementation and Impact of the Fourth Directive	KATHLEEN RANNEY BINDON	569
Gray, Editor	Information Disclosure and the Multinational Corporation	HANNIS-MARTIN W. SCHOENFELD	570
Gray and Coenenberg, Editors	Management of Public Sector and Nonprofit Or- ganizations	THOMAS A. LEE	761
Gray with McSweeney and Shaw	Cases in Corporate Financial Reporting	KAVASSERI V. RAMANATHAN	570
Grayson and Tompkins	Inflation Accounting	JAMES A. ANDERSON SURENDRA P. AGRAWAL	571 572
Griffin	International Accounting	ADOLF J. H. ENTHOVEN	572
Gupta	European Contributions to Accounting Research: The Achievements of the Last Decade	ROBERT H. PARKER	761
Holzer, et al.	Issues in Public Sector Accounting	IRVINE LAPSLEY	573
Hopwood and Schreuder, Editors	Advanced Accounting	LEWIS F. DAVIDSON	150
Hopwood and Tomkins, Editors	Accounting Structured in APL	SHELDON SHEN	333
Hoyle	Review of Forecasts: Scaling and Analysis of Ex- pert Judgments Regarding Cross-Impacts of As- sumptions on Business Forecasts and Account- ing Measures	DAN GIVOLY	762
Ijiri	Cash Flow Accounting	B. A. RUTHERFORD	574
Jensen			
Lee			

<i>Author</i>	<i>Title</i>	<i>Reviewer</i>	<i>Page</i>
Li	Accounting Information Systems: A Control Emphasis	JERRY D. SIEBEL	763
Lipay	Understand Those Financial Reports: Question-and-Answer Guide for Investors and Nonfinancial Managers	LE BRONE C. HARRIS	152
Maciariello	Management Control Systems	NEIL A. WILNER	765
Mattessich	Modern Accounting Research: History, Survey, and Guide, Research Monograph No. 7	CHEE W. CHOW	766
Mautz, Merten, and Severance	Senior Management Control of Computer-Based Information Systems	MARINUS J. BOUWMAN	152
Mautz and Winjum	Criteria for Management Control Systems	MARINUS J. BOUWMAN	152
McKinnon	The Seventh Directive: Consolidated Accounts in the EEC	ULA K. MOTEKAT	333
McKnight	Measurement Error and Banks' Reported Earnings	LAWRENCE D. BROWN	575
Moriarity and Allen	Cost Accounting	DAVID W. JOY	576
Morse, Davis, and Hartgraves	Management Accounting	CHRIS LUNESKI	767
Moscove	Accounting Fundamentals for Non-Accountants, New and Updated	JOANNE W. ROCKNESS	767
Moscove and Simkin	Accounting Information Systems: Concepts and Practice for Effective Decision Making	GERALD B. HOTH	577
Most	International Conflict of Accounting Standards: A Research Report, Research Monograph No. 8	ROGER TANG	768
Nash and Roberts	Accounting Information Systems	DAVID K. DENNIS	334
Olson	The Accounting Profession, Years of Trial: 1969-1980	GARY J. PREVITS	335
Patten	Fundamentals of Bank Accounting	REED MCKNIGHT	578
Pattillo	Quality Control and Peer Review: A Practice Manual for CPAs	WAYNE G. BREMSER	769
Perry	Ensuring Database Integrity	GORDON B. DAVIS	336
Perry	Improving Audit Productivity	ROBERT L. GRINAKER	770
Pomeranz	Managing Capital Budget Projects: A Preemptive Audit Approach	DONALD A. WATNE	578
Raiborn	Audit Problems Encountered in Small Business Engagements, Audit Research Monograph No. 5	JIMMY W. MARTIN	153
Reese	Deregulation and Environmental Quality: The Use of Tax Policy to Control Pollution in North America and Western Europe	CHARLES R. ENIS	579
Research Advisory Committee	The Institute of Chartered Accountants of Scotland: Research Conference October 1983—Discussion Papers and Commentaries	TREVOR GAMBLING	771
Sakurai	Managerial Cost Accounting: Research on a New Framework of Cost Accounting, Second Edition	MASAO TOKUTANI	337
Sawicki, Editor	Income Tax Compliance: A Report of the ABA Section of Taxation Invitational Conference on Income Tax Compliance	CRAIG E. REESE	154
Schafer, Zulauf, and Olson	Practical Financial Management for Dental Practice Administration	OLGA QUINTANA	155
Sinha	Value Added Income	G. EDWARD PHILIPS	580
Smith	Accounting for Librarians and Other Not-for-Profit Managers	JAMES L. CHAN	156

<i>Author</i>	<i>Title</i>	<i>Reviewer</i>	<i>Page</i>
Thomas, Editor	Readings in Cost Accounting, Budgeting, and Control, Sixth Edition	WAYNE J. MORSE	580
Tinker, Editor	Social Accounting for Corporations: Private Enterprise Versus The Public Interest	MARK F. ASMAN	581
Ullman, Editor	Social Costs in a Modern Society: A Qualitative and Quantitative Assessment	TONY TINKER	772
Walker and Bloomfield, Editors	New Directions in Federal Tax Policy for the 1980s	MICHAEL L. MOORE	337
Watne and Turney	Auditing EDP Systems	WILLIAM A. HILLISON	338
Wells	Current Cost Accounting and the Nationalised Industries: An Analysis and a Proposal	ROBERT W. PERKS	583
Wilkes	Capital Budgeting Techniques, Second Edition	TIMOTHY A. FARMER	583
Wolk, Francis, and Tearney	Accounting Theory: A Conceptual and Institutional Approach	BERTRAND HORWITZ	584
Wu	Accounting Information Systems: Theory and Practice	CHUCK LITECKY	339
Zeffer, Compiler and Editor	The Accounting Postulates and Principles Controversy of the 1960s	REED K. STOREY	585
Zeffer, Editor	Accounting Principles Through the Years: The Views of Professional and Academic Leaders 1938-1954	LOYD C. HEATH	587

CAPSULE COMMENTARIES

<i>Author</i>	<i>Title</i>	<i>Page</i>
ADLER WITH ADLER	The Wit and Wisdom of Wall Street	589
ALBRECHT, HOWE, AND ROMNEY	Deterring Fraud	774
AMERICAN INSTITUTE OF ACCOUNTANTS	Library Catalog, Jan. 1919	157
AMERICAN INSTITUTE OF ACCOUNTANTS	Fiftieth Anniversary Celebration, 1937	341
ANTHONY AND YOUNG	Management Control in Nonprofit Organizations, 3rd Ed.	775
ARENS AND LOEBBECKE	Auditing, 3rd Ed.	589
AREVALO	Effective Writing	157
ARKIN	Handbook of Sampling for Auditing and Accounting, 3rd Ed.	589
ARMITAGE	Business Expansion Scheme	775
BRAY	Four Essays in Accounting Theory and Some Accounting Terms and Concepts	157
BRIEF	Four Classics on the Theory of Double-Entry Bookkeeping	157
BUDD	Corporate Video in Focus	341
BURCH, STRATER, AND GRUDNITSKI	Information Systems, 3rd Ed.	341
CHAMBERS	Accounting in Disarray	158
CHAMBOST	Bank Accounts	775
CLARKE	The Tangled Web of Price Variation Accounting	776
COOK AND WINKLE	Auditing, 3rd Ed.	158
COUCHMAN	The Balance-Sheet	158
CUTFORTH	Audits	159
CUTFORTH	Methods of Amalgamation and the Valuation of Businesses for Amalgamation and Other Purposes	159
DAVIES	CPA Liability	590
DEAN AND WELLS	Forerunners of Realizable Values Accounting in Financial Reporting	776

<i>Author</i>	<i>Title</i>	<i>Page</i>
DICKERSON	Accountants and the Law of Negligence	159
EDEY	Accounting Queries	159
EUROPEAN ACCOUNTING ASSOCIATION	Congress Proceedings, April 1983	342
FABRICANT	Studies in Social and Private Accounting	159
FARMER	Business	160
FARMER	Financial Reporting for Credit Unions	777
FINNEY	Consolidated Statements	160
FISHER	The Rate of Interest	160
FLESHER, FLESHER, AND SKELLY	The New-Product Decision	342
GAMING INDUSTRY SPECIAL COMMITTEE	Audits of Casinos	778
GARNER	Corporate Audit Costs and Staffing	343
GARNSEY	Holding Companies and Their Published Accounts and Limitations of a Balance Sheet	160
GAYLORD AND RIED	Careers in Accounting	778
GOLUB AND KUEPPERS	Summary Reporting of Financial Information	344
GREENWALD	The Concise McGraw-Hill Dictionary of Modern Economics, 3rd Ed.	344
GUILEN	Bridges to Infinity	778
HAMILTON	An Introduction to Merchandise	344
HATTON	The Merchant's Magazine	345
HAWAWINI	Bond Duration and Immunization	778
HILLS	The Law of Accounting and Financial Statements	345
HORNGREN	Introduction to Financial Accounting, 2nd Ed.	591
HORNGREN	Introduction to Management Accounting, 6th Ed.	345
INTERNATIONAL CONGRESS ON ACCOUNTING	International Congress on Accounting, 1929	345
INTERNATIONAL CONGRESS ON ACCOUNTING	Fourth International Congress on Accounting, 1933	346
KEATS	Magnificent Masquerade	160
KEELE AND KIGER	Foundations	779
KELL AND ZIEGLER	Modern Auditing, 2nd Ed.	160
KETTLE AND COOPER	Deloitte & Co. 1845-1956 Bound with Fifty-Seven Years in an Accountant's Office	346
KRAUS	How U.S. Firms Measure Productivity	591
LACEY	Profit Measurement and Price Changes	592
LARKINS	The Impact of Taxes on U.S. Citizens Working Abroad	779
LEE	The American Accountant	592
LEHMBECK	Successful Cash Management in Your Business	592
NEWLOVE	Consolidated Balance Sheets	593
OLENICK AND OLENICK	Making the Non-profit Organization Work	593
OUCHI	Theory Z	161
PERKS	The British Accounting Review	161
PESSIN AND ROSS	Words of Wall Street	346
PETERS AND WATERMAN	In Search of Excellence	162
PORTER AND PERRY	EDP, 4th Ed.	162
RESTAK	The Brain	780
RICKETTS AND SORKIN	Quantitative Techniques for Internal Auditing	593
ROBSON	Consolidated and Other Group Accounts	594
ROCKLEY	Finance for the Non-Accountant, 4th Ed.	594
ROREM	Accounting Method	594
RULAND	Manager's Guide to Corporate Tax	780
SAMUEL	Shareholders' Money	595

<i>Author</i>	<i>Title</i>	<i>Page</i>
SCHLESINGER	Estate Planning for the Elderly Client	780
SEED	The Funds Statement	595
SHAPIRO WITH KAUFMANN	America's Third Revolution	781
SINGER	Standardized Accountancy in Germany	596
SKOUSEN	An Introduction to the SEC, 3rd Ed.	346
SOLOMONS	Divisional Performance	347
SOWELL	The Economics and Politics of Race	781
SPLITZ	International Tax Planning, 2nd Ed.	782
SWEENEY AND RACHLIN	Handbook of International Financial Management	596
SULLIVAN	Handbook of Accounting Communications	162
THIERAUF	A Manager's Complete Guide to Effective Information Systems ...	782
	U.S.A. Before the S.E.C. in the Matter of McKesson & Robbins, Inc.: Report on Investigation	163
	Testimony of Expert Witnesses	163
WELSCH, ANTHONY, AND SHORT	Fundamentals of Financial Accounting, 4th Ed.	163
WHITE AND XANDER	Survey of Internal Auditing	596
WILCOX AND SAN MIGUEL	Introduction to Financial Accounting, 2nd Ed.	782
WILLENS	Taxation of Corporate Capital Transactions	783
WINSTON	The Organized Executive	164
YAMEY	Further Essays on the History of Accounting	596
YAMEY, EDEY, AND THOMSON	Accounting in England and Scotland: 1543-1800	597
ZINSSER	Writing with a Word Processor	164

SOFTWARE SUMMARIES

ALBERTE-HALLAM, HALLAM, AND HALLAM	Microcomputer Use: Word Processors, Spreadsheets, and Data Bases	785
	IBM PC Apprentice Series, various titles	785